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Donald R. Duckworth
Executive Director

April 21, 2011

Mr. Rick Scott
BID Analyst
Office of the City Clerk
Special Assessments Division
200 N. Spring Street
Room #237
Los Angeles, CA 90012

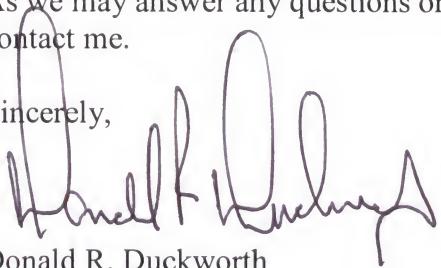
Re: Westchester BID Financial Statement for Year Ended December 31, 2010 and 2009

Dear Mr. Scott:

As required by the contract with the City of Los Angeles for management of the Westchester Town Center BID, submitted herewith is the referenced Financial Statement as prepared by Richard Moon & Associates, CPA. This document was approved by the Westchester Business Improvement Association Board of Directors at their meeting on this date.

As we may answer any questions or provide any additional assistance, please contact me.

Sincerely,


Donald R. Duckworth
Executive Director

C: WBIA Board of Directors
Paul Makowski, Office of the City Clerk
Miranda Paster, Office of the City Clerk